

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 14-3 Audit Report

Afghan National Army: Combined Security Transition Command-Afghanistan Lacks Key Information on Inventory in Stock and Requirements for Vehicle Spare Parts



OCTOBER
2013

SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

From 2004 through 2013, the Combined Security Transition Command (CSTC-A) purchased approximately \$370 million in spare parts to maintain and repair vehicles for the Afghan National Army (ANA).

A reliable and integrated logistics system is needed to provide spare parts to maintain vehicle and equipment readiness for security operations. However, questions have been raised about CSTC-A's support of the ANA's logistics capabilities. For example, the International Security Assistance Force Commander's Advisory and Assistance Team reported in October 2012 that CSTC-A could not account for about \$230 million worth of spare parts and had ordered \$138 million of additional parts without sufficient accountability. In October 2012, the International Security Assistance Force Commander's Advisory and Assistance Team reported that CSTC-A could not account for approximately \$230 million worth of spare parts for the Afghanistan National Security Forces and noted that, due to the lack of accountability for these parts, CSTC-A ordered additional spare parts worth more than \$138 million. The team referred this matter to SIGAR and asked that SIGAR examine the matter further.

The objectives of this audit were to assess whether (1) CSTC-A's estimates for ANA vehicle spare parts were based on accurate requirements; and (2) CSTC-A has sufficient internal controls to account for vehicle spare parts to prevent waste, fraud, and abuse.

October 2013

Afghan National Army: Combined Security Transition Command-Afghanistan Lacks Key Information on Inventory in Stock and Requirements for Vehicle Spare Parts

SIGAR AUDIT 14-3 AUDIT REPORT

WHAT SIGAR FOUND

The Combined Security Transition Command (CSTC-A) is placing orders for vehicle spare parts without accurate information on what parts are needed or are already in stock. CSTC-A relies on the Afghan National Army (ANA) to maintain accurate inventory records of vehicle spare parts availability and future requirements to minimize spare parts shortages. However, the ANA is not consistently using or updating its inventory to track:

- what parts are in stock,
- what parts have been ordered by ANA units, and
- when and where those parts are supposed to arrive.

The ANA did not keep fully accurate records at any of the four locations—three Regional Logistic Supply Centers (RLSC) and the Central Supply Depot (CSD) — where SIGAR conducted parts inventories. SIGAR also found that the RLSCs and the CSD are not consistently updating Afghan Ministry of Defense (MOD) forms to maintain a record of parts due to be received by and distributed to ANA units in accordance with an MOD



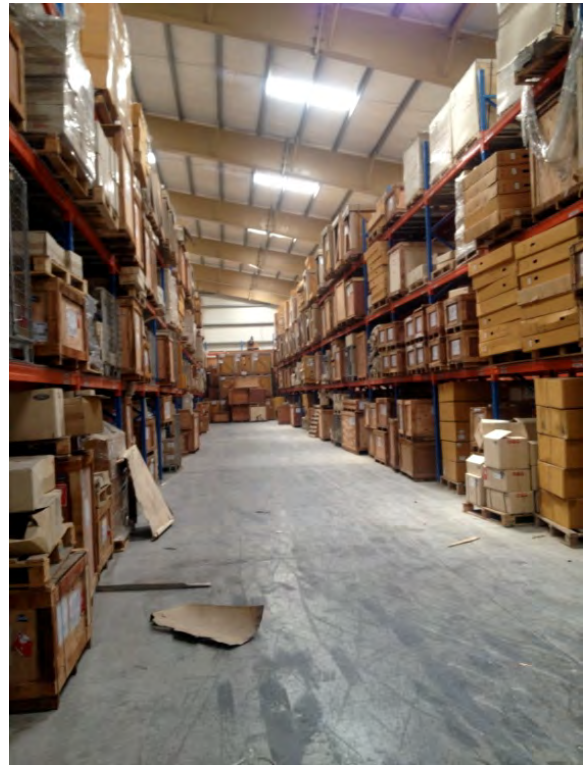
Non-inventoried Vehicle Spare Parts in RLSC-South

Source: SIGAR April 17, 2013.

decree. Further, the ANA is not consistently inventorying parts as they are received. RLSC-South and the CSD contain ANA vehicle spare parts that have not been inventoried. Without accurate inventories, CSTC-A does not have data to justify the number of vehicle spare parts authorized or purchased for the RLSCs and the CSD. Moreover, the ANA continues to place orders for vehicle spare parts without demand or usage data. From 2011 through April 2013, CSTC-A modified the authorized stock quantities required at the RLSCs two times, reducing the authorized types of spare parts needed from 3,843 to 576. However, CSTC-A placed orders for \$130 million worth of parts based on the initial 3,843 authorization. Furthermore, according to CSTC-A officials, they do not have records to show how the 3,843 total was determined. In addition, CSTC-A ordered these parts without knowledge of what parts the ANA already had in stock because there is no recorded inventory of spare parts.

CSTC-A is able to track vehicle spare parts into Afghanistan for orders placed during 2010 through 2012, but could not document that the parts were transferred to the ANA. SIGAR found that CSTC-A cannot provide documentation confirming delivery or title transfer to the ANA for vehicle spare parts delivered during 2010 through 2012. SIGAR randomly sampled 68 transportation control numbers from orders during this time period and requested that CSTC-A provide documentation showing their origin, shipping, and distribution. CSTC-A was able to account for the origin of all 68 control numbers (100 percent) and shipping destination for 58 control numbers (85 percent). However, it could account for the delivery to the ANA of only 7 control numbers (10 percent). Moreover, CSTC-A was unable to provide documentation confirming transfer to the ANA for any of the 68 control numbers. According to a CSTC-A official, a June 2013 meeting with SIGAR helped raise the issue of the lack of information on the location of vehicle spare parts and provided the support needed to fix the accountability problem.

In June 2013, CSTC-A began implementing new procedures for incoming containers of vehicle spare parts. To accelerate transferring property to the ANA and to ensure that all vehicle spare parts remain in U.S. custody until title transfer has taken place, CSTC-A now plans to redirect all incoming vehicle spare parts containers to a U.S. transfer point prior to officially transferring them to the ANA. In addition, CSTC-A is attempting to repossess vehicle spare parts until the ANA can conduct an official inventory and transfer. According to CSTC-A officials, a U.S. and Afghan official will be on-hand to conduct a joint inventory and officially transfer the vehicle spare parts to the ANA.



Non-inventoried Vehicle Spare Parts in the Central Supply Depot

Source: SIGAR site visit, April 30, 2013.

WHAT SIGAR RECOMMENDS

To ensure that CSTC-A orders vehicle spare parts based on accurate information and valid requirements, and to prevent the U.S. government from purchasing unnecessary parts, SIGAR recommends that the Commanding General, CSTC-A Ministerial Advisory Group, (1) defer non-critical vehicle spare parts purchases until the ANA has conducted and verified the required inventories in accordance with the requirements set forth under MOD Decree 4.0, including the accurate recording of MOD Form 2s; and (2) require the ANA to submit inventory reports to CSTC-A that correctly identify spare part demand and usage rates.

In commenting on this report, CSTC-A concurred with both recommendations and provided additional technical comments, which SIGAR incorporated, as appropriate.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

October 16, 2013

The Honorable Charles T. Hagel
Secretary of Defense

General Lloyd J. Austin III
Commander, U.S. Central Command

General Joseph F. Dunford, Jr.
Commander, U.S. Forces-Afghanistan and
Commander, International Security Assistance Force

Major General Kevin R. Wendel
Commanding General, Combined Security Transition Command-Afghanistan
Ministerial Advisory Group

This report discusses the results of SIGAR's audit of spare parts procurement for the Afghan National Army (ANA) which found that information is lacking regarding vehicle spare parts inventories and requirements. We recommend that the Commanding General, Combined Security Transition Command-Afghanistan (CSTC-A) Ministerial Advisory Group, (1) defer non-critical vehicle spare parts purchases until the ANA has conducted and verified the required inventories in accordance with the requirements set forth under Ministry of Defense (MOD) Decree 4.0, including the accurate recording of MOD Form 2s; and (2) require the ANA to submit inventory reports to CSTC-A that correctly identify spare part demand and usage rates.

We received written comments on a draft of this report from CSTC-A Ministerial Advisory Group, which concurred with both recommendations addressed to it. These comments are incorporated in the report, as appropriate, and reproduced in appendix II.

SIGAR conducted this audit under the authority of Public Law No. 110-181; the Inspector General Act of 1978, as amended; and in accordance with generally accepted government auditing standards.

A handwritten signature in black ink, appearing to read "John F. Sopko".

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

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ABBREVIATIONS

ANA	Afghan National Army
CSD	Central Supply Depot
CSTC-A	Combined Security Transition Command- Afghanistan
DOD	Department of Defense
DSCA	Defense Security Cooperation Agency
MOD	Ministry of Defense
RLSC	Regional Logistics Support Center

From 2004 through 2013, the Combined Security Transition Command-Afghanistan (CSTC-A)¹ purchased approximately \$370 million in spare parts to maintain and repair vehicles for Afghan National Army (ANA) security operations. CSTC-A is responsible for providing these parts through the Afghanistan Security Forces Fund.²

To ensure that the ANA is prepared for security operations, a reliable and integrated supply system is needed to provide spare parts to maintain vehicle and equipment readiness. In 2011, the Department of Defense (DOD) Inspector General reported that a shortage of vehicle spare parts caused a significant maintenance backlog, and without a robust and reliable supply system to provide sufficient spare parts, the ANA could not maintain acceptable and sustainable levels of vehicles and equipment readiness.³ In October 2012, the International Security Assistance Force Commander's Advisory and Assistance Team reported that CSTC-A could not account for approximately \$230 million worth of spare parts for the Afghanistan National Security Forces and noted that, due to the lack of accountability for these parts, CSTC-A ordered additional spare parts worth more than \$138 million.⁴ The team referred this matter to SIGAR and asked that we examine it further. Additionally, in a December 2012 progress report to Congress, DOD reported that the ANA's logistical capabilities varied widely across ANA units, which prevented its logistics system from operating in an integrated and cohesive manner.⁵

The objectives of this audit were to assess whether (1) CSTC-A's estimates for ANA vehicle spare parts were based on accurate requirements; and (2) CSTC-A has sufficient internal controls to account for vehicle spare parts to prevent waste, fraud, and abuse.⁶

To accomplish these objectives, we reviewed relevant laws, U.S. foreign military sales guidance, and Afghan Ministry of Defense (MOD) guidance. We reviewed federal regulations and standard operating procedures for receiving, inventorying, and transferring vehicle spare parts to the ANA supply chain and available historical data and documentation on the number of vehicle spare parts authorized for ANA depots throughout Afghanistan. To test the accuracy and completeness of the ANA's inventory records, we conducted inventories at 3 of the 6 ANA Regional Logistics Support Centers (RLSCs)—RLSCs North, South, and Southwest—and at the Central Supply Depot (CSD) in Kabul. To determine whether CSTC-A could account for vehicle spare parts provided to the ANA, we chose a random sample of parts shipments and asked CSTC-A to provide documentation showing that parts were shipped and received in country in accordance with federal regulations and CSTC-A standard operating procedures. We conducted our audit work in Kabul, Mazar-e-Sharif, Helmand, and Kandahar, Afghanistan from November 2012 through October 2013, in accordance with generally accepted government auditing standards. Appendix I contains a more detailed discussion of our scope and methodology.

¹ After SIGAR auditors completed a draft of this report, CSTC-A added "Ministerial Advisory Group" to its name and became CSTC-A MAG. For purposes of the report and its findings, we refer to CSTC-A.

² Congress created the Afghanistan Security Forces Fund to provide the Afghan National Security Forces, which include the ANA and Afghan National Police, with equipment, supplies, services, and training to develop their capacity to provide security throughout Afghanistan.

³ Department of Defense Office of Inspector General, *Assessment of U.S. Government and Coalition Efforts to Develop the Logistics Sustainment Capability of the Afghan National Army*, DODIG-2012-028, December 9, 2011.

⁴ International Security Assistance Force Commander's Advisory and Assistance Team (CAAT), *CAAT Special Report: \$230,000,000 in USG Owned, Unaccounted Class IX Repair Parts, Triggering Reorders*, October 8, 2012.

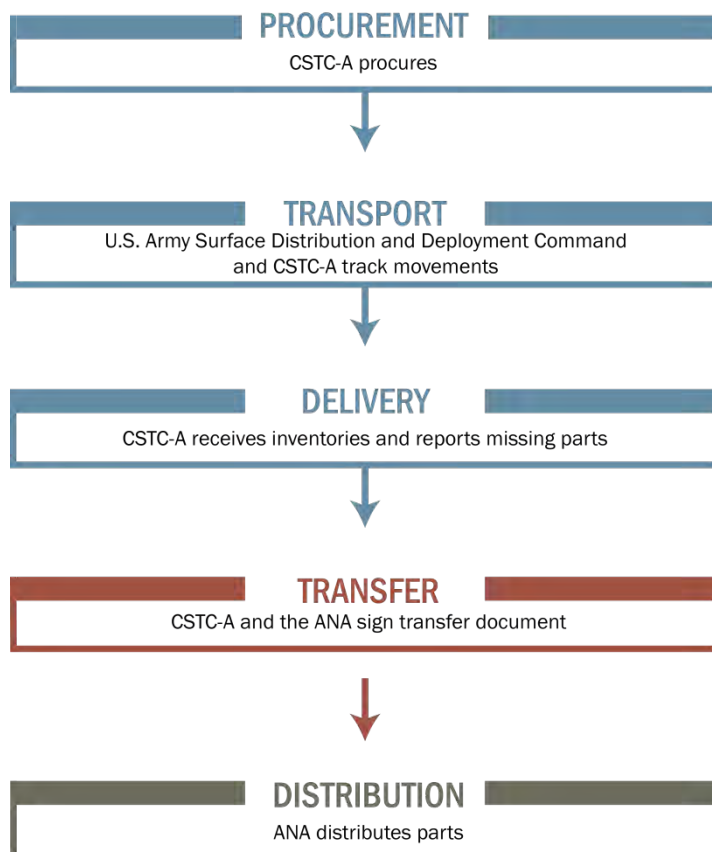
⁵ DOD, *Report on Progress Towards Security and Stability in Afghanistan*, December 2012. This report is submitted in accordance with Section 1230 of the National Defense Authorization Act for Fiscal Year 2008 (Public Law 110-181), as amended, and Section 1221 of the National Defense Authorization Act for Fiscal Year 2012.

⁶ We limited our review to vehicle spare parts CSTC-A provided to the ANA. We did not include an assessment of CSTC-A's accountability over vehicle spare parts provided to the Afghan National Police because spare parts used to repair and maintain police vehicles are provided by contractors, not CSTC-A.

BACKGROUND

CSTC-A purchased approximately \$370 million in vehicle spare parts using the foreign military sales program managed by the Defense Security Cooperation Agency (DSCA).⁷ Established procedures for obtaining and transferring these items are as follows: CSTC-A determines requirements for spare parts orders and manages and maintains accountability until procured parts are received in country and officially transferred to the ANA. CSTC-A consults with the Afghan MOD to determine the number of parts needed to support the maintenance and repair of ANA vehicles and submits a request to DSCA for approval to procure the parts. Once DSCA approves, CSTC-A forwards the request and associated funds to the U.S. Army's "TACOM Life Cycle Management Command" let contracts to procure the parts. When the parts are ready for shipment, the Defense Contract Management Agency, the DOD entity responsible for contract administration, accepts the parts on behalf of the U.S. government, and transfers them to the U.S. Army's Surface Distribution and Deployment Command for delivery into country via the Defense Transportation System. CSTC-A must retain custody of spare parts shipments until an official inventory is completed and a materiel receiving list is prepared. Custody, title, and responsibility for the parts are officially transferred to the ANA after these steps have been completed. Figure 1 presents the foreign military sales process for ordering and distributing vehicle spare parts.

Figure 1 - Foreign Military Sales Process for Ordering and Distributing Vehicle Spare Parts



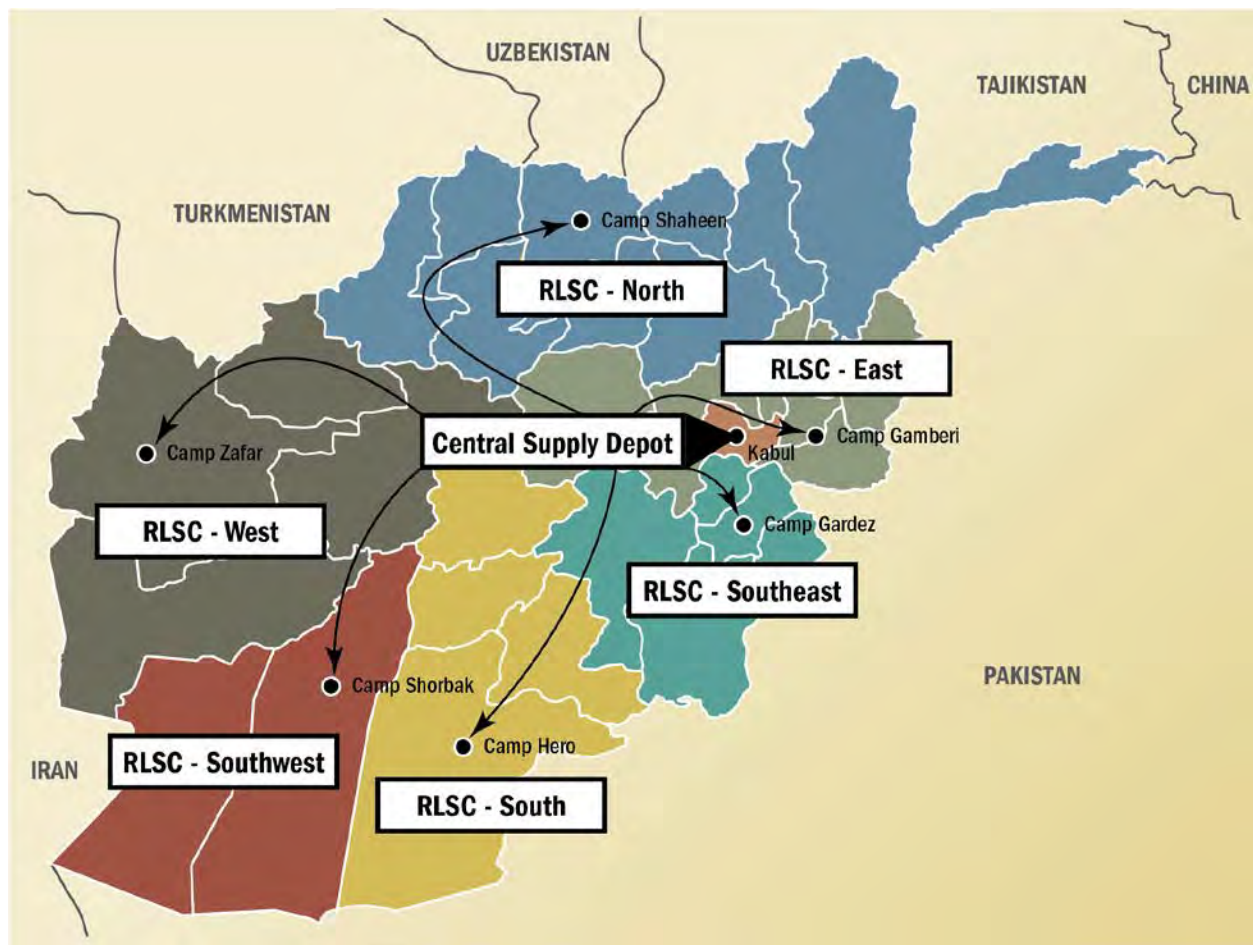
Source: SIGAR Analysis Based on CSTC-A Documentation

ANA Logistics Operations and Procedures

Spare parts provided by CSTC-A are currently sent to the CSD in Kabul. The depot is responsible for receiving, accounting for, managing, and shipping vehicle spare parts and additional supplies to 6 RLSCs throughout the country. Within each RLSC, Forward Supply Depots receive and distribute vehicle spare parts to their designated ANA units for vehicle maintenance. Spare parts provided through the ANA system are transported by the ANA's Central Movement Agency, which provides military ground transportation services for the movement of personnel, equipment, and supplies from the central depot in Kabul to all RLSCs. Figure 2 presents a map of the CSD and the six RLSCs.

⁷ Under DOD Instruction 4140.66, DOD requires DSCA to ensure that all responsible DOD components have established procedures that meet the requirements of section 1225 of Public Law 111-84, which requires that the Secretary of Defense establish a program to provide for the registration and end-use monitoring of defense articles and defense services transferred to the governments of Afghanistan and Pakistan.

Figure 2 - CSD and RLSC Regions



Source: CSTC-A

The ANA manages vehicle spare parts using procedures that were developed using similar U.S. Army supply chain management procedures.⁸ The ANA's procedures are codified in MOD decrees, which serve as the basis for logistics regulations in Afghanistan and regulate policy and support procedures, materiel accountability, and parts management. The procedures and forms specified in MOD Decree 4.0 are intended to assist the ANA in managing the transfer of vehicle spare parts through the supply chain. Under this decree, four main forms assist the ANA in the management of vehicle spare parts:

- MOD Form 14—Materiel Request Form (used to request parts)
- MOD Form 8—Materiel Receiving Report (used as a receipt form at the national and regional ANA depots. This form includes documentation of the number of provided parts)
- MOD Form 9—ANA Issue and Turn-in Document (used for parts issuance to a subordinate command)
- MOD Form 2—Stock Accounting Record (used to account for parts inventory in stock and to collect demand data)

To assist the ANA in better tracking its spare parts inventory, in September 2009 CSTC-A began deploying an automated inventory management system—the Core Inventory Management System—for the ANA. The Core Inventory Management System is a web-based system capable of providing a global view of inventory in stock

⁸ ANA logistics procedures are based on Army Pamphlet 710-2-2, *Supply Support Activity Supply System: Manual Procedures*, September 30, 1998.

throughout the country and providing data on usage or demand rates. However, due to connectivity issues, CSTC-A officials stated that only the CSD uses the system. In addition, CSTC-A officials told us the CSD does not keep the system up to date.

CSTC-A LACKS KEY INFORMATION FOR ENSURING ITS ESTIMATES FOR NEEDED ANA VEHICLE SPARE PARTS ARE BASED ON ACCURATE REQUIREMENTS

CSTC-A is placing orders for vehicle spare parts without accurate information on what parts are already in stock. CSTC-A relies on the ANA to maintain accurate inventory records of vehicle spare parts availability and future requirements to minimize spare parts shortages. However, the ANA is not consistently updating its inventory to track current stock, stock orders, and scheduled delivery dates. Accurate inventory records would prevent the unnecessary purchase of parts already on hand, help determine the full costs of government programs that use these parts, and allow decision-makers to make informed decisions about operational readiness. According to MOD Decree 4.0, the ANA is required to conduct a 100 percent physical inventory of all parts on a yearly basis either by (1) a one-time closed inventory where a 100 percent wall-to-wall inspection takes place or (2) an open inventory where 10 percent of the inventory is completed each month.

To test the accuracy and completeness of the ANA's inventory records, we conducted inventories at 3 of the 6 ANA RLSCs—RLSCs North, South, and Southwest—and at the CSD in Kabul.⁹ At each site, we preselected 20 critical parts and compared the site's inventory records to the parts available. In addition, we selected parts at each site and compared them to inventory records.¹⁰ Overall, we found that the ANA's records did not always match the inventory quantities on the shelves:

- RLSC-North was able to provide accurate documentation for 36 of the 40 parts selected (90 percent);
- RLSC-South was able to provide accurate documentation for 24 of the 25 parts selected (96 percent);¹¹
- RLSC-Southwest was able to provide accurate documentation for 31 of the 40 parts selected (78 percent); and
- CSD was able to provide accurate documentation for 18 of the 40 parts selected (45 percent).¹²

The ANA generally uses a manual system to manage its spare parts inventory. Under this system, the ANA tracks parts using MOD Form 2s, or written stock accounting records.¹³ The MOD Form 2 records increases

⁹ We selected RLSC-Southwest in Helmand and RLSC-South in Kandahar because CSTC-A's guidance stated that these areas had a higher level of militant activity and received a higher number of spare parts orders. We selected RLSC-North in Mazar-e-Sharif because it had the least amount of militant activity and received the fewest number of parts. Finally, we selected the CSD because it is the ANA's national supply depot where all parts are currently received and processed for distribution throughout Afghanistan.

¹⁰ For additional detail on this methodology, see appendix I.

¹¹ We were unable to randomly select parts off the shelf because the depot did not have a designated warehouse. Instead, parts were stored in different containers at the site. In lieu of a 20 item inventory, we selected five containers, identified one part on the container's inventory spreadsheet, and matched the number stored in the container to the number recorded on the container's inventory spreadsheet. The ANA's documentation for these five parts matched our inventory counts.

¹² We were unable to match the full inventory of parts with the documentation because individual parts were scattered throughout the CSD. At the sites visited, many of the preselected 20 critical parts were not in stock. In such instances, if the ANA did not have the part in stock and the ANA did not have records of the part, this was considered accurate. For example, RLSC-North had 2 of the 20 critical parts in stock or inventory records; RLSC-South had 9 of the 20 critical parts in stock or inventory records; RLSC-Southwest had 6 of the 20 critical parts in stock or inventory records; and the CSD had 4 of the 20 critical parts in stock or inventory records. If counting only the parts that were at the site, RLSC-North's accuracy decreases to 16 out of 22 parts in stock (70 percent) and RLSC-Southwest's accuracy decreases to 17 out of 27 (63 percent).

and decreases in spare part levels and, according to MOD Supply Decree 4.0, is to be used to gather usage data to calculate restocking levels. According to MOD Decree 4.0, the RLSCs should use MOD Form 2 to keep track of requested and received parts, so that they can adjust their inventory procedures based on historical demand to meet changing budget or operational conditions. According to CSTC-A officials, the RLSCs and CSD are not consistently updating MOD Form 2s to maintain a record of parts due in and due out in accordance with MOD Decree 4.0. For example, we found:

- At RLSC-North, while the ANA prepares MOD Form 2s to account for parts inventory in stock, the ANA does not keep track of parts due to be distributed to ANA field units.
- At RLSC-Southwest, the ANA had a unique inventory system that was separate from the MOD Form 2 system and the ANA only updates the MOD Form 2s on certain shipments.
- At RLSC-South, the ANA had a unique inventory separate from the MOD Form 2 system, as well as individual inventory sheets within each storage container denoting the type of part and quantity in stock. However, the ANA did not keep track of inventory due out to ANA units at this location. In addition, the ANA received parts from CSTC-A in November 2012, but has not inventoried them because it is awaiting construction of a new warehouse facility to store the parts. Photo 1 shows parts not inventoried at RLSC-South.
- At the CSD, the ANA records the receipt of parts into the depot on MOD Form 2s or spreadsheets, but does not record decreases on MOD Form 2s when parts are sent out. According to CSTC-A officials, the ANA is consistently behind because the depot continues to receive shipments of parts and lacks the staff to conduct inventories. CSTC-A officials told us that the ANA has inventoried approximately 65 to 75 percent of spare parts at the CSD. Photo 2 shows parts not inventoried at the CSD.

Photo 1 - Vehicle Spare Parts Not Inventoried in RLSC-South



Source: SIGAR April 17, 2013.

Photo 2 - Non-Inventoried Vehicle Spare Parts at the Central Supply Depot



Source: SIGAR April 30, 2013.

¹³ The stock record set contains a complete stock record set for each authorized stock list item. These are MOD Form 2, MOD Form 1298 (stock due to go out), and MOD Form 1299 (stock due in). One or more forms associated with a single part number or item are kept together as a stock record set.

In comments on a draft of this report, CSTC-A stated that efforts are underway to inventory vehicle spare parts previously purchased in support of the ANA, ensure that they are accounted for, and verify the accuracy of current inventory data. In addition, the CSD is scheduled to begin its annual 100 percent inventory, which CSTC-A stated will further improve the accuracy of inventory data and warehouse efficiency.

CSTC-A Lacks the Data It Needs on Vehicle Spare Parts to Develop Purchase Requirements

Without an accurate inventory, CSTC-A does not have data to justify the number of vehicle spare parts either authorized or purchased for RLSCs throughout the country, and it is continuing to fill ANA orders for vehicle spare parts without demand or usage data. Since 2011, CSTC-A and the MOD have continually modified the number of authorized vehicle spare parts for the RLSCs without accurate inventory or usage figures to justify these modifications.

From 2011 through April 2013, the authorized stock quantities at the RLSCs were modified two times, reducing the authorized types of spare parts from 3,843 to 576.¹⁴ However, during this time period, CSTC-A placed orders for \$130 million worth of parts based on the initial 3,843 authorization, but according to CSTC-A officials, they do not have records to show how the 3,843 total was determined. DOD Supply Chain Management procedures allow DOD to provide supply depots with an initial supply of vehicle spare parts using demand and usage data. CSTC-A officials, however, had no historical demand and usage data from the ANA or contractors to support their \$130 million in parts orders.

CSTC-A Special Plans and Operations officials stated that they distributed the majority of the \$130 million in spare parts orders to the RLSCs to provide an initial supply of parts. However, CSTC-A ordered these parts without knowledge of what parts the ANA already had in stock. With inventory sitting at depots unrecorded in the ANA system, CSTC-A likely ordered duplicate parts. In addition, CSTC-A advisors at three RLSCs reported that they have not seen increased inventories or received unrequested parts. According to CSTC-A advisors, parts may have been intercepted and distributed by ANA Corps Commanders to supporting units before they were ever recorded in RLSC stocks or MOD Form 2s.

In addition, we asked CSTC-A if the quantity of spare parts within each part type was adjusted to fit the needs of each RLSC. According to a CSTC-A Special Plans and Operations official, CSTC-A has not adjusted the number of parts within each part type for each RLSC because there is no demand data on which to base this kind of assessment. According to the official, each RLSC is responsible for adjusting the number of different part types in the authorized stock list based on the demand and consumption rates at the depot. However, the ANA is not keeping demand or usage data, using MOD Form 2s or any other mechanism, and therefore has no ability to project or forecast accurate quantities of replacement parts to sustain ANA operations.

CSTC-A has taken some steps to identify parts that are critical for sustaining ANA vehicles. For example, in October 2012, CSTC-A placed \$2.4 million in orders to fill three RLSCs with critical parts.¹⁵ According to CSTC-A officials, they reviewed ANA maintenance and work order data to determine which vehicles were consistently in need of repairs and asked CSTC-A advisors co-located at the RLSCs to provide a list of parts that, in their

¹⁴ Using contractor demand data provided by the ANA's vehicle maintenance contractor, in April 2012, CSTC-A recommended that the ANA reduce the number of vehicle spare part types at RLSCs to 1,709. CSTC-A developed the 1,709 spare part types using contractor demand and usage data for the three most highly utilized vehicles in the ANA—the High-Mobility Multipurpose Wheeled Vehicle, Ford Ranger, and International Workstar. According to CSTC-A officials, in April 2013, the MOD developed its own parts list and approved 576 spare part types for each RLSC. CSTC-A officials from Special Plans and Operations stated that the MOD developed the number of spare part types based on the ANA's three most frequently used vehicles. CSTC-A officials reported that the MOD will direct the CSD and Central Movement Agency to package and ship these parts out to the RLSCs, if they are available.

¹⁵ According to CSTC-A, critical parts are parts that are critical for sustaining the ANA's three most highly used vehicles—High-Mobility Multipurpose Wheeled Vehicle, Ford Ranger, and International Workstar. According to CSTC-A, it has identified a total of 94 parts as critical to sustaining ANA vehicles.

opinion, were considered critical to sustaining the ANA vehicle fleet at their locations. CSTC-A used this information to establish a critical parts list, containing parts consistently in demand to keep vehicle fleets functioning.

In December 2012, CSTC-A placed orders worth approximately \$3.8 million for vehicle spare parts to fill lower level supply depots under the RLSCs and provide readiness drivers to the RLSCs. For fiscal year 2014, CSTC-A has placed \$12 million in orders to fill lower level supply depots under the RLSCs to 100 percent of their authorized stock levels. CSTC-A plans to deliver these parts directly to the CSD for the ANA to distribute directly to the RLSCs. However, even if the shipments are delivered to the CSD, parts intended for these units may never reach their intended destination because of the depot's inventory backlog.

When we asked CSTC-A how it will determine the number of spare parts needed to support future ANA vehicle maintenance, CSTC-A reported that it plans to turn over spare parts purchasing directly to the ANA. CSTC-A will provide the ANA a specified dollar amount under a "Defense Grant" for the purchase of spare parts. The grant process enables the ANA to generate and order spare parts according to a prioritized requirement list. According to CSTC-A officials, limiting the funds provided for spare parts will force the ANA to figure out how to best forecast demand and usage rates, whether they chose to use the MOD Form 2 or not. At this time, the ANA has not yet ordered spare parts using this mechanism. Giving the ANA more responsibility for tracking and shipping vehicle spare parts raises concerns, as the ANA is not yet consistently using or updating its inventory to track what is currently in stock, what stock has been ordered by ANA units, and when and where stocks are supposed to arrive.

In comments on a draft of this report, CSTC-A stated that planning is ongoing to establish a review process for the ANA, which will incorporate demand data derived from ANA databases and ANA maintenance contractor data. In addition, CSTC-A noted that as the training level of logistical specialties matures, ANA compliance with MOD Decree 4.0 will also result in greater inventory accuracy, allowing CSTC-A to use this information to refine the ANA's authorized stock quantities and inform future purchases.

CSTC-A'S INTERNAL CONTROLS ARE INSUFFICIENT TO ACCOUNT FOR VEHICLE SPARE PARTS

Although CSTC-A was able to track most vehicle spare parts shipments to Afghanistan for orders placed during 2010 through 2012, it was unable to provide documentation that these parts were transferred to the ANA. In accordance with the DOD Instruction implementing section 1225 of the National Defense Authorization Act for Fiscal Year 2010, CSTC-A is required to maintain a detailed record of the origin, shipping, and distribution of all defense articles, including vehicle spare parts, transferred to the Afghan government.¹⁶ CSTC-A relies on the U.S. Army's Surface Distribution and Deployment Command and In-Transit Visibility Cell to track deliveries to Afghanistan and the location of containers. Additionally, DSCA guidelines state that CSTC-A is to retain custody of shipments delivered until an official inventory is completed and a materiel receiving list is prepared. After these steps have been completed, custody of the parts is officially transferred to the ANA when CSTC-A and the ANA both sign a transfer and receipt document. Further, DSCA guidelines state that a joint inventory of container contents be conducted by CSTC-A and the ANA once containers arrive at the CSD; however, CSTC-A relies on the ANA to inventory container contents and document official transfer.

CSTC-A could not provide us with documentation confirming transfer to the ANA for vehicle spare parts delivered from 2010 through 2012. From the orders placed during this period, we randomly sampled 68

¹⁶ National Defense Authorization Act for Fiscal Year 2010, Pub. L. No. 111-84, § 1225, 123 Stat. 2523 (2009). In accordance with the DOD Instruction implementing section 1225, CSTC-A is required to maintain records on the movement of shipments from point of origin (e.g. originating warehouse or base) to a port of embarkation, such as a seaport or aerial port in the United States; from the port of embarkation to the port of debarkation (e.g., aerial or seaport) in the U.S. Central Command area of responsibility, such as Pakistan; and from the port of debarkation to the designated point of need in theater (ANA depots); as well as records on the official transfer of parts to the ANA.

shipments using transportation control numbers,¹⁷ from the Security Cooperation Information Portal¹⁸ and requested that CSTC-A provide documentation showing location of origin, shipping, and confirmation of distribution to determine compliance with DODI 4140.66 and section 1225 of the National Defense Authorization Act for Fiscal Year 2010.¹⁹

- *Origin*—CSTC-A was able to identify the origin of all 68 control numbers (100 percent).
- *Shipping*—CSTC-A officials used the Surface Distribution and Deployment Command database to show the shipping destination for 58 control numbers (85 percent). For the remaining 10 control numbers (15 percent), CSTC-A was unable to show the shipping destination using the Surface Distribution and Deployment Command because they had no system for identifying which container held a specific control number.²⁰
- *Confirmation of Distribution*—CSTC-A was able to confirm the delivery to the ANA for only 7 control numbers (10 percent) using transportation contractor-provided information used by Surface Distribution and Deployment Command. For the remaining 62 control numbers CSTC-A could not provide confirmation of distribution because they did not maintain records of delivery or processed the necessary transfer documentation.

CSTC-A has not been inventorying or documenting official transfer of vehicle spare parts to the ANA in accordance with DSCA guidelines. For foreign military sales items such as vehicles and weapons, shipments pass through transfer points where CSTC-A officials can inventory shipments before transfer to the ANA. However, according to CSTC-A officials spare parts are shipped directly to the ANA with no transfer point. Because there is no transfer point to inventory container contents, CSTC-A relies solely on the ANA to inventory container contents once parts arrive at the CSD and subsequently waits for the ANA to produce an MOD Form 9 to document official title transfer. CSTC-A officials at the CSD provide documentation to CSTC-A's Security Assistance Office—the section within CSTC-A responsible for managing vehicle spare parts until title to the parts are transferred to the Afghan government—that the container was sealed upon arrival and a copy of the ANA's MOD Form 9 when the ANA completes the container inventory. However, CSTC-A officials stated that some containers sit for up to 1 year in overflow lots until the ANA is ready to inventory them, leaving contents susceptible to theft. These officials stated that CSTC-A's procedures did not meet the intent of DSCA guidelines—to conduct a joint inventory with the benefiting country, Afghanistan, while the materiel remains in CSTC-A's custody. However, these officials told us the procedures provide a work-around solution in lieu of a transfer point for the U.S. government to inventory container contents upon arrival in Afghanistan.

In June 2013, after we provided a preliminary briefing on the findings of this audit, CSTC-A began implementing new procedures for incoming containers of vehicle spare parts. CSTC-A identified a lack of accountability in its procedures for transferring property to the ANA during the consolidation of coalition depots while parts continued to flow into the CSD. According to a CSTC-A official, SIGAR helped call attention to the issues and provided support to resolve them. To accelerate the property transfer process at the depot and to ensure that all vehicle spare parts remain in U.S. custody until title transfer has taken place, CSTC-A plans to redirect all incoming vehicle spare parts containers to a U.S. transfer point prior to their official transfer to the ANA. In

¹⁷ A Transportation Control Number is used to track shipments through the supply chain from origin to distribution.

¹⁸ Security Cooperation Information Portal database provides the ability to view Foreign Military Sales case, line, requisition, and supply level information. CSTC-A provided SIGAR with a spreadsheet containing all the vehicle spare part orders from 2010 through 2012 using this database.

¹⁹ At a 90-percent confidence level, our sample proportion fell within 10 percent of the actual population parameter. We can say with 90-percent confidence that the total percentage of TCNs for which delivery confirmation or transfer cannot be confirmed falls within 10 percent of the total observed in the sample, and is therefore between 90 percent and 100 percent of the 15,634 TCNs in the population.

²⁰ SIGAR selected an individual part's TCN based on the Security Cooperation Information Portal. When preparing parts for shipment, an individual container may contain multiple TCNs of parts. Once a container is filled, it is assigned a new control number. The Surface Distribution and Deployment Command database tracks shipments via container and not the individual TCNs within.

addition, CSTC-A is working to regain custody of spare parts not yet inventoried until official inventory and transfer can occur. According to CSTC-A officials, both a U.S. and an ANA official will be on hand to conduct a joint inventory and officially document the transfer of the vehicle spare parts to the ANA. Once the containers are transferred, the ANA will transport them from the transfer point to the ANA CSD.

Although these new procedures may help ensure that vehicle spare parts are properly inventoried and officially transferred to the ANA in accordance with, DODI 4140.66, section 1225 of the National Defense Authorization Act for Fiscal Year 2010 and DSCA guidelines, it is too soon to determine whether the new procedures will be effective. Additionally, CSTC-A officials have proposed transferring the official title for vehicle spare parts in the United States, similar to the process used in other cases of foreign military sales. At the location where official title is transferred, a U.S. government and ANA representative will physically inventory land and air shipments, prepare the necessary paperwork, and formally conduct transfer to comply with DSCA guidelines for official transfer. This approach would require increasing the Afghans' involvement and responsibility in the logistical process for getting parts into the country.

CONCLUSION

In light of the impending transition of security responsibilities to Afghan control in 2014, successful management of vehicle spare parts is critical to ANA vehicle readiness. However, CSTC-A's current process for managing vehicle spare parts purchases leaves U.S.-purchased equipment and funds vulnerable to waste, fraud, and abuse. While most individual vehicle spare parts are relatively inexpensive, total purchases of these parts have amounted to approximately \$370 million between 2004 and 2012, much of which cannot now be accounted for. We commend CSTC-A for implementing new procedures during the course of the review that improve the inventory and transfer documentation accountability. Before placing additional orders for vehicle spare parts, CSTC-A needs ANA vehicle spare parts usage data if it is going to understand RLSC demand and provide the parts necessary to maintain vehicle readiness. At present, CSTC-A relies on the ANA to provide this information. However, the ANA is not providing these key inventory documents, including the MOD Form 2, and therefore CSTC-A's estimates for ANA vehicle spare parts are not based on accurate requirements. Until the ANA conducts, maintains, and reports inventories with accuracy, CSTC-A's inability to successfully manage vehicle spare parts impairs the U.S. government's ability to equip the ANA with the correct amount and types of additional spare parts. This lack of accountability for the ANA's spare parts and their use also increases the risk of their theft, loss, and mismanagement.

RECOMMENDATIONS

To ensure that CSTC-A orders vehicle spare parts based on accurate information and valid requirements, and to prevent the U.S. government from purchasing unnecessary parts, we recommend that the Commanding General, CSTC-A Ministerial Advisory Group,

- 1. Defer non-critical vehicle spare parts purchases until the ANA has conducted and verified the required inventories in accordance with the requirements set forth under MOD Decree 4.0, including the accurate recording of MOD Form 2s.**
- 2. Require the ANA to submit inventory reports to CSTC-A that correctly identify spare part demand and usage rates.**

AGENCY COMMENTS

SIGAR received comments on a draft of this report from CSTC-A Ministerial Advisory Group, which concurred with both recommendations. Regarding the second recommendation, CSTC-A Ministerial Advisory Group stated that although it concurs with requiring the ANA to provide demand and usage-rate data to substantiate procurement requirements, implementing quarterly inventory reporting, as we initially recommended in our draft report, is likely not feasible because it would be beyond the required inventory frequency and require additional manpower or draw resources from receipt and issue of equipment. As a result, we removed the quarterly requirement from our recommendation. In addition, CSTC-A Ministerial Advisory Group provided additional comments and updates on implementation, which we incorporated into the report, as appropriate.

APPENDIX I - SCOPE AND METHODOLOGY

This audit focuses on the Combined Security Transition Command-Afghanistan's (CSTC-A) accountability over vehicle spare parts purchased with U.S. funds for the Afghan National Army (ANA). The objectives of this audit were to assess whether (1) CSTC-A's estimates for ANA vehicle spare parts were based on accurate requirements; and (2) CSTC-A has sufficient internal controls to account for vehicle spare parts to prevent fraud, waste, and abuse. To accomplish our objectives, we reviewed relevant laws, U.S. Foreign Military Sales guidance, and Afghan Ministry of Defense (MOD) guidance. We reviewed foreign military sales information for the period from fiscal year 2004 through fiscal year 2012.

To assess whether CSTC-A estimates for ANA vehicle spare parts are based on accurate requirements, we reviewed available historical data and documentation on the number of vehicle spare parts authorized for ANA depots throughout Afghanistan and compared CSTC-A's data on the number of authorized parts with the official Afghan MOD Decree allotting authorized quantities of vehicle spare parts to ANA depots dated February 8, 2011. We interviewed CSTC-A officials on the methodology used to develop the number of authorized vehicle spare parts for ANA depots. We reviewed stock levels at ANA depots throughout Afghanistan and compared them to levels authorized by the MOD. To determine which ANA depots to visit, we used guidance provided to us by CSTC-A that considered the level of militant activity in an area and the number of vehicle spare parts received by each location. We selected RLSC-Southwest in Helmand and RLSC-South in Kandahar because CSTC-A's guidance stated that these areas had a higher level of militant activity and received a higher number of spare parts orders. We selected RLSC-North in Mazar-e-Sharif because it had the least amount of militant activity and received the fewest number of parts. Finally, we selected the CSD because it is the ANA's national supply depot where all parts are currently received and processed for distribution throughout Afghanistan.

To determine whether ANA documentation matches the quantity and location of spare parts in the depot, we conducted a two-part sample. First, using a list of 20 randomly-pre-selected critical parts, we inventoried the quantity of each part on the shelf and compared this total against the total documented in depot records. Second, we chose 20 parts off the shelf using a random-counting method from a set starting place in each location and compared the quantity on the shelf with the quantity documented in depot records. We chose to select from both the shelves and the documentation to ensure a more balanced, representative, and location-specific sample while still maintaining consistency across locations, and to help us more clearly note the source of any discrepancies we identified. We chose a total of 40 parts at each location in order to meet the central limits theorem (requiring that a sample size be greater than 30) while still working within time limitations in each location. We also interviewed CSTC-A advisors and ANA representatives at each location to identify any issues affecting ANA supply chain management.²¹

To determine whether CSTC-A could identify the origin, shipping, and distribution of vehicle spare parts between 2011 and 2012, we reviewed the legislative requirements and standard operating procedures for receiving, inventorying, and transferring vehicle spare parts to the ANA supply chain and compared CSTC-A's implementation with the requirements. To determine whether CSTC-A could account for vehicle spare parts provided to the ANA between 2011 and 2012, we chose a random sample of 68 of 15,633 transportation control numbers (TCN) for shipments during this time. For each TCN, we assigned a random value and chose the 68 highest entries. We asked CSTC-A to provide documentation that each selected transportation control number was shipped and received in country in accordance with federal regulations and CSTC-A standard operating procedures. We selected our sample using a 90 percent confidence level/10 percent margin of error. We used computer-processed information to identify transportation control numbers and validated the information we obtained through interviews. We determined that the data were sufficiently reliable to address

²¹ We were unable to randomly select parts off-the-shelf at RLSC-South because the depot did not have a designated warehouse. Instead, parts were stored in different containers at the site. We selected five parts and matched the number stored in the container to the number recorded on the inventory spreadsheet in the container. The ANA's documentation for these five parts matched our inventory counts.

our objectives. With respect to assessing internal controls and compliance with laws and fraud risk, we reviewed CSTC-A's compliance with federal regulations for foreign military sales as described under Section 1225 of the fiscal year 2010 National Defense Authorization Act, Department of Defense Instruction 4140.66, and the Defense Security Cooperation Agency's Security Assistance Management Manual. The results of our assessment are included in the body of this report.

We conducted our audit work in Kabul, Mazar-e-Sharif, Helmand, and Kandahar, Afghanistan from November 2012 to October 2013, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. SIGAR conducted this audit under the authority of Public Law No. 110-181, as amended; the Inspector General Act of 1978, as amended; and in accordance with generally accepted government auditing standards.

APPENDIX II - COMMENTS FROM THE COMBINED SECURITY TRANSITION COMMAND-AFGHANISTAN MINISTERIAL ADVISORY GROUP



REPLY TO
ATTENTION OF

HEADQUARTERS
COMBINED SECURITY TRANSITION COMMAND - AFGHANISTAN
MINISTERIAL ADVISORY GROUP
KABUL, AFGHANISTAN
APO AE 09356

CSTC-A

25 SEP 2013

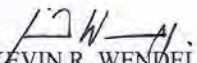
MEMORANDUM THRU United States Forces - Afghanistan (CJIG), APO AE 09356
United States Central Command (CCIG), MacDill AFB, FL 33621

FOR Special Inspector General for Afghanistan Reconstruction, 2530 Crystal Drive, Arlington,
VA 22202-3940

SUBJECT: CSTC-A MAG Draft Response to SIGAR Draft Report: "Afghan National Army:
Combined Security Transition Command-Afghanistan Lacks Key Information on Inventory in
Stock and Requirements for Vehicle Spare Parts" (SIGAR Draft Report 14-1).

REFERENCE: Draft Report, dated OCT 2013, Special Inspector General for Afghanistan
Reconstruction (SIGAR).

1. The purpose of this memorandum is to provide draft responses on the SIGAR Draft Report
based on the SIGAR Audit 071-A, "DoD's Procurement and Management of Class IX Repair
Parts for the Afghanistan National Security Forces."
2. Point of contact for this action is CPT Matthew E. French at DSN , or via
e-mail at


KEVIN R. WENDEL
Major General, US Army
Commanding General

Enclosure:
CSTC-A MAG Draft Report Response

CSTC-A MAG DRAFT REPORT RESPONSE

"Afghan National Army: Combined Security Transition Command-Afghanistan Lacks Key Information on Inventory in Stock and Requirements for Vehicle Spare Parts"
(SIGAR Draft Report 14-1)

1. Recommendation 1:

The Commander, Combined Security Transition Command-Afghanistan will defer non-critical parts purchases until the ANA has conducted the required inventories in accordance with the requirements set forth under MOD Decree 4.0, including the accurate recording of MOD Form 2s.

CSTC-A response:

- a. CSTC-A concurs with the SIGAR recommendation to defer non-critical parts purchases until the Afghanistan National Army (ANA) has conducted the required inventories in accordance with the requirements set forth under MOD Decree 4.0, including the accurate recording of MOD Form 2s.
- b. CSTC-A only purchases parts deemed critical to sustaining the operational readiness of the ANA, which is engaged in combat operations on a daily basis. The desire to improve inventory visibility must be balanced with the need to sustain the operational capabilities of a force in combat. Towards that end, efforts are underway to inventory CL IX parts previously purchased in support of the ANA, ensure that they are accounted for in CoreIMS, and to verify the accuracy of current inventory data.

ANA and coalition teams are partnered to conduct joint inventory and title transfer of materiel inside containers at Central Supply Depot (CSD) Container Yard. The backlog of containers at the CSD was created by the occurrence of two events: 1) the consolidation of the inventory and activities of numerous supply depots throughout Afghanistan into a single national supply depot at CSD, resulting in the addition of approximately 1200 containers of materiel to the existing 1300 containers at CSD, and 2) the flood of previously frustrated cargo from the many-months-long closure of the Pakistan Ground Lines of Communication (PAKGLOC). Effort is ongoing and Coalition Forces (CF) and the ANA are making steady progress.

To further improve accountability of CL IX parts, the CSD is scheduled to begin its annual 100 percent inventory at the end of SEP 13. The results of the inventory and the subsequent re-warehousing effort will further improve the accuracy of the stock record and enhance warehouse operations and efficiency. A more accurate record of ANA CL IX assets is becoming more readily available to better inform the development of future requirements. CSTC-A also conducts a CL IX working group to refine the Authorized Stockage Lists (ASL) and Prescribed Load Lists (PLL) to improve ANA vehicle operational readiness.

2. Recommendation 2:

The Commander, Combined Security Transition Command-Afghanistan, requires the ANA to submit quarterly inventory reports to CSTC-A that correctly identify demand and usage rates.

See SIGAR
Comment 1.

CSTC-A response:

- a. CSTC-A concurs that the ANA provide quarterly inventory reports that correctly identify demand and usage rates to Combined Security Transition Command-Afghanistan.

CSTC-A MAG DRAFT REPORT RESPONSE

"Afghan National Army: Combined Security Transition Command-Afghanistan Lacks Key Information on Inventory in Stock and Requirements for Vehicle Spare Parts"
(SIGAR Draft Report 14-1)

- b. While CSTC-A concurs with requiring ANA to provide demand and usage-rate data to substantiate procurement requirements, implementing quarterly inventory reporting is likely not feasible. Per the MOD Decree 4.0, the ANA is required to conduct a 100 percent physical inventory of all parts on a yearly basis by a one-time closed inventory where a 100 percent wall-to-wall inspection takes place. Additionally, Decree 4.0 requires an open inventory where 10 percent of the inventory needs to be done each month. Additional inventory requirements would either demand additional manpower or draw resources away from receipt and issue of equipment. It is not realistic or appropriate for the coalition to demand inventory data beyond that which the sovereign government's Ministry of Defense mandates in its decree. Instead, planning is ongoing to establish an ASL review process for the ANA which will incorporate demand data derived from CoreIMS and the ANA Maintenance Contractor demand data. As the training level of logistical specialties matures—and is showing steady improvement—ANA compliance with MOD Decree 4.0 results in greater CoreIMS utilization and data accuracy. This allows CSTC-A to leverage CoreIMS inventory and demand history data to refine ANA ASLs and inform future CL IX procurement.

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LEON C. DAVIS JR.
CW2, DCOM-SPO
CLIX COMMODITY MANAGER

SIGAR Response to CSTC-A MAG Comments

1. SIGAR revised this recommendation in the final report to delete reference to a quarterly reporting requirement.

APPENDIX III - ACKNOWLEDGMENTS

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John Dettinger, Auditor

Mia Bonarski, Methodologist

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This audit report was conducted
under project code SIGAR-071A.

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